

**From:** [James - Komplique](#)  
**To:** [Kim D. Pavlik](#)  
**Subject:** Letter to IRS  
**Date:** Saturday, November 26, 2011 7:24:06 PM  
**Attachments:** [Pieron - Letter to IRS - DRAFT V1.docx](#)

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Hi Kim,

Please review the attached letter. I had no idea about the positioning and/or person of this letter so I just took a stab at it. Let's review it together on Monday.

Thanks,  
James.

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**From:** Kim D. Pavlik [mailto:[kim.pavlik@ahpplc.com](mailto:kim.pavlik@ahpplc.com)]  
**Sent:** Monday, November 14, 2011 3:27 PM  
**To:** James Pieron  
**Subject:** RE: Summary of questions nad information needed

James,

Could you please call me to discuss?

Thanks.

Kim

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**Kim D. Pavlik, CPA**  
Partner

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**From:** James Pieron [<mailto:james.pieron@komplique.com>]  
**Sent:** Monday, November 14, 2011 3:09 PM  
**To:** Kim D. Pavlik  
**Subject:** RE: Summary of questions nad information needed

Hi Kim,

Please find the answers and attachments to your questions below.

Thanks,  
James.

1. 2010 Return – Attached
2. Trading Account 1 / long term investment.
3. Trading Account 2 / long term investment. All of the losses were in 2009, the Saxo Account had gains in 2010 (see Saxo trading account statements attached)
4. CI/JDFX MGMT Pre-liquidation / As a result of the Ponzi scheme charges with Market Shot, all JDFX firms became inactive in 2009, but were under inquiry and did not liquidate immediately.
5. CI/Trading Account—PFG / Account was opened and closed – no trading activity occurred.

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**From:** Kim D. Pavlik [<mailto:kim.pavlik@ahpplc.com>]  
**Sent:** Monday, November 14, 2011 2:11 PM  
**To:** James Pieron  
**Subject:** Summary of questions nad information needed

James,

This is a summary of the information I still need. Some are items that I have not specifically requested previously:

Copy of the 2010 federal and MI returns e-filed by the other firm.

A breakdown by year, and whether short-term or long-term for Trading Account transactions:

Trading account 1 was closed Feb 4, 2008 with a cumulative gain of \$1,046,617.

Trading account 2 was closed Sep 13, 2010 with a cumulative loss of \$682,754. The more of this loss that occurred prior to 12/31/09, the better.

What is the \$225,459 amount dated Oct 13, 2009 labeled "CI/JDFX MGMT Pre-liquidation"?

What is the \$(50,000) amount dated Aug 26, 2009 labeled "CI/Trading Account—PFG"?

On the summary spreadsheet, are all columns related to JDFX except "Forex Sale"? If not, please describe what is each column represents. Also, please describe what went into the Forex Sale column.

Please call me when you have a few minutes again so that I can discuss these questions.

Thanks.

Kim

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**Kim D. Pavlik, CPA**  
Partner

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